

THE CORPORATION OF THE TOWNSHIP OF SCUGOG

BY-LAW NUMBER 16-11

A BY-LAW TO PROVIDE FOR INTERIM TAX LEVIES FOR
THE YEAR 2011 FOR THE CORPORATION OF THE
TOWNSHIP OF SCUGOG

WHEREAS section 317 of the *Municipal Act*, S.O. 2001, c.25, provides that the council of a local municipality, before the adoption of estimates for the year under section 312, may pass a by-law levying amounts on the assessment of property in the local municipality ratable for local municipality purposes;

AND WHEREAS the Council of this municipality deems it appropriate to provide for such interim levy on the assessment of property in this municipality;

THEREFORE the Council of The Corporation of the Township of Scugog enacts as follows:

In this by-law the following words shall be defined as:

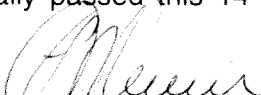
“Collector” shall mean the Tax Collector;

“Minister” shall mean the Minister of Finance;


1. This by-law shall come into force on day of passing;
2. The amounts levied shall be as follows:
 - (a) The amount levied on a property shall not exceed the prescribed percentage or 50 per cent if no percentage is prescribed, of the total amount of taxes for municipal and school purposes levied on the property for the previous year.
 - (b) The percentage under paragraph 1 may be different for different property classes but shall be the same for all properties in a property class.
 - (c) For the purposes of calculating the total amount of taxes for the previous year under paragraph 1, if any taxes for municipal and school purposes were levied on a property for only part of the previous year because assessment was added to the tax roll during the year, an amount shall be added equal to the additional taxes that would have been levied on the property if the taxes for municipal and school purposes had been levied for the entire year. 2001, c. 25, s. 317 (3).
3. The provisions of this by-law apply in the event that assessment is added for the year 2011 to the collector's roll after the date this by-law is passed and an interim levy shall be imposed and collected.
4. All taxes levied under this by-law shall be payable into the hands of the Collector in accordance with the provisions of this by-law.

5. In accordance with Section 345, Municipal Act 2001, late payment charges can be imposed for the non payment of taxes or any installment by the due date. In accordance with Section 345, subsection (2) a percentage charge, not to exceed 1 1/4 per cent of the amount of taxes due and unpaid, may be imposed as a penalty for the non payment of taxes on the first day of default. In accordance with Section 345, subsection (3) interest charges, not to exceed 1 1/4 per cent of each month of the amount of taxes due and unpaid, may be imposed for the non payment of taxes but interest may not start to accrue before the first day of default. Charges imposed under subsection (2) and (3) are deemed to be part of the taxes on which the charges have been imposed (Municipal Act, 2001, c 25, s. 345 (4)).
6. The interim tax levy imposed by this by-law shall be paid in two installments due on the following dates:
 - a) One-half (1/2) thereof on the 25th day of February of 2011
 - b) One-half (1/2) thereof on the 27th day of April of 2011
7. The Collector may mail or cause to be mailed to the address of the residence or place of business or to the premises in respect of which the taxes are payable of each person taxed under this by-law, a tax bill notice specifying the amount of taxes payable.
8. The notice to be mailed under this by-law shall contain the particulars provided for in this by-law and the contents as prescribed under Section 343 (2) of the Municipal Act, 2001.
9. The subsequent levy for the year 2011 to be made under the *Municipal Act* shall be reduced by the amount to be raised by the levy imposed by this by-law.
10. The Collector shall be authorized to accept part payment from time to time on account of any taxes due, and to give a receipt of such part payment, provided that acceptance of any such part payment shall not affect the collection of any percentage charge imposed and collectable under section 5 of this by-law in respect of non-payment or late payment of any taxes or any installment of taxes.
11. Nothing in this by-law shall prevent the Collector from proceeding at any time with the collection of any tax, or any part thereof, in accordance with the provisions of the statutes and by-laws governing the collection of taxes.
12. In the event of any conflict between the provisions of this by-law and any other by-law, the provisions of this by-law shall prevail.
13. This by-law shall come into force and take effect on the day of the final passing thereof.

Read a First, Second and Third time and finally passed this 14th day of February, 2011.



MAYOR, Charles D Mercier



CLERK, Kim Coates